

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| In re Application of: | § | |
| Neil A.A. Simpson, et al. | § | |
| | § | Group Art Unit: 3725 |
| Serial No.: 10/809,036 | § | |
| | § | |
| Confirmation No.: 5819 | § | Examiner: Debra M. Sullivan |
| | § | |
| Filed: March 25, 2004 | § | |
| | § | |
| For: TUBING EXPANSION | § | |

MAIL STOP RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

SECOND RESPONSE TO FINAL OFFICE ACTION DATED OCTOBER 21, 2008

In response to the Final Office Action dated October 21, 2008, having a shortened statutory period for response extended one month set to expire on February 21, 2009, and an Advisory Action dated January 27, 2009, please enter this response and Request for Continued Examination (RCE) under 37 C.F.R. 1.114 and reconsider the claims pending in the application for reasons discussed below. The Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0782/CRUI/0011/WBP for any deficiencies and credit any overpayment required to make this response timely and acceptable to the Office.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper. **Remarks** begin on page 12 of this paper.